Exhibit A

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Entered on Docket October 27, 2009 King!

Hon. Linda B. Riegle United States Bankruptcy Judge

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UNITED STATES BANKRUPTCY COURT

DISTRICT OF NEVADA

Debtors.

13 In re:

USA COMMERCIAL MORTGAGE COMPANY,

15 USA CAPITAL REALTY ADVISORS, LLC, 1

16 USA CAPITAL DIVERSIFIED TRUST DEED FUND, LLC,

USA CAPITAL FIRST TRUST DEED FUND, LLC,²

USA SECURITIES, LLC,³

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☐ All Debtors

Affects:

☑ USA Commercial Mortgage Company

☐ USA Capital Realty Advisors, LLC

☐ USA Capital Diversified Trust Deed Fund, LLC

☐ USA Capital First Trust Deed Fund, LLC

☐ USA Securities, LLC

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Case No. BK-S-06-10725-LBR

Case No. BK-S-06-10726-LBR¹

Case No. BK-S-06-10727-LBR

Case No. BK-S-06-10728-LBR²

Case No. BK-S-06-10729-LBR³

CHAPTER 11

Jointly Administered Under Case No. BK-S-06-10725 LBR

ORDER SUSTAINING TWENTY-FOURTH OMNIBUS OBJECTION OF USACM LIQUIDATING TRUST TO DOUBLE COUNTED CLAIMS

Hearing Date: October 19, 2009

Hearing Time. 3:00 p.m.

¹ This bankruptcy case was closed on September 23, 2008.

² This bankruptcy case was closed on October 12, 2007.

³ This bankruptcy case was closed on December 21, 2007.

LAWYERS The Court having considered the "Twenty-Fourth Omnibus Objection of USACM" 1 2 Liquidating Trust to Double Counted Claims; and Certificate of Service" [DE 7547] (the 3 "Objection"); the Court having heard the Objection on October 19, 2009; appropriate notice of the Objection having been given; no response to the Objection having been filed; 4 5 and good cause appearing: **IT IS ORDERED** that: 6 7 1. The Objection [DE 7547] is sustained; and 2. The claims listed on **Exhibit A** are disallowed in the amounts shown there as 8 9 duplicative amount. PREPARED AND RESPECTFULLY SUBMITTED BY: 10 11 LEWIS AND ROCA LLP 12 /s/ John Hinderaker (018024) $By_{\underline{\hspace{0.5cm}}}$ 13 Rob Charles John Hinderaker (pro hac vice) 3993 Howard Hughes Parkway, Ste. 600 14 Las Vegas, Nevada 89169-5996 15 Telephone: (702) 949-8320 Facsimile: (702) 949-8321 16 Attorneys for USACM Liquidating Trust 17 18 19 20 21 22 23 24 25 26

LECTION 100 1750 1 ENERGY 1/2/1959 1/3 1/4 1/2 1								
ROCA								
LAWY	E R S							
In acc	In accordance with Local Rule 9021, the undersigned certifies:							
	The Court waived the requirements of LR 9021.							
	No parties appeared or filed written in this case.	es appeared or filed written objections, and there is no trustee appointed se.						
X	I have delivered a copy of this proposed order to all counsel who appeared at the hearing, any unrepresented parties who appeared at the hearing, and any trustee appointed in this case, and each has approved or disapproved the order, or failed to respond, as indicated below (list each party and whether the party has approved, disapproved, or failed to respond to the document):							
U.S.	Trustee:							
	l approved the form of this order		disapproved the form of this order					
01	waived the right to review the rder and/or		failed to respond to the document					
Other Party:								
	approved the form of this order		disapproved the form of this order					
	l waived the right to review the order and/or		failed to respond to the document					
###								
Submitted by:								
I FWIS AND BOCALL P								
LEWIS AND ROCA LLF								
By:/s/ JH (#018024)								
	Rob Charles John Hinderaker (pro hac vice)							
Attori	John Hinderaker (<i>pro hac vice)</i> neys for USACM Liquidating Trust							

USACM

Exhibit A Proofs of Claim Asserting Duplicate Amounts

Name	Address	Claim #	Total Amount of Claim as Listed in Claim Register	Claim Amount Subject To Objection as a Duplicative Amount
UNIVERSAL MANAGEMENT INC A NEVADA CORP	8080 HARBORVIEW RD BLAINE WA 98230	10725-02123	1,438,118.00	719,059.00
WAHL JT TEN WROS, DAVID C & MARGARET A	PO BOX 8012 MAMMOTH LAKES CA 93546	10725-02314	402,299.84	201,149.92
WAHL, DAVID C	PO BOX 8012 MAMMOTH LAKES CA 93546	10725-02315	144,224.96	72,112.48
WEIBLE 1981 TRUST DTD 6/30/81	ARDIS & DEAN F WEIBLE CO TTEES 6314 TARA AVE LAS VEGAS NV 89146	10725-02402	315,193.10	157,596.55
WEIBLE 1981 TRUST DTD 6/30/81	DEAN F & ARDIS WEIBLE CO TTEES 6314 TARA AVE LAS VEGAS NV 89146	10725-02403	555,676.78	277,838.39
WESTBROOK, CONNIE	14320 GHOST RIDER DR RENO NV 89511	10725-01922	296,907.84	148,453.92
WHAT`S ON LIMITED PARTNERSHIP	2013 GROUSE ST LAS VEGAS NV 89134	10725-02360	200,000.00	100,000.00
WHITMAN TRUST DTD 12/01/04	C/O H DANIEL WHITMAN TTEE PO BOX 10200 ZEPHYR COVE NV 89448-2200	10725-02367	406,413.64	203,206.82
WINKLER FAMILY TRUST DTD 3/13/86	CARMEL WINKLER TTEES 10000 ROSSBURY PL LOS ANGELES CA 90064	10725-02280	260,430.44	130,215.22
WINKLER FAMILY TRUST DTD 3/13/86	CARMEL & RUDOLF WINKLER TRUSTEE 10000 ROSSBURY PL LOS ANGELES CA 90064	10725-02279	1,210,635.98	605,317.99